

**Torrecom Corporate Loan – REGIONAL
Environmental and Social Action Plan (ESAP)**

No.	Aspect	Action	Deliverable	Expected completion date
PS 1: Assessment and Management of Environmental and Social Risks and Impacts				
1.1	Environmental Management System ("EMS")	1. Evaluate the implementation of the EMS.	1. EMS Evaluation Report.	1. Within the 12 months after implementation of the EMS or before December 2023.
1.2	Impact and risk analysis	1. Develop an overarching environmental and social ("E&S") impact identification matrix linked to the ESMS, which establishes the guidelines for the identification of impacts for each project's phase (construction, operation and maintenance, and dismantling)	1. Copy of the overarching E&S impact identification matrix	1. Within 12 months after signing the Loan Agreement or before December 2023.
		2. Adopt the overarching E&S impact identification matrix.	2. Evidence of adopting the matrix.	2. A part of the environmental and social compliance report (ESCR).
		3. Based on the risk assessment, determine the operational controls or corrective actions, and the mitigation measurement and monitoring mechanisms, including the definition of key performance indicators ("KPIs").	3. Set of operational controls and management actions	3. Within 12 months after signing the Loan Agreement or before December 2023.
		4. Implement the set of operational controls and management actions.	4. Evidence of implementation.	4. A part of the ESCR.
1.3	Climate change risk assessment	1. Develop a Climate Change Risk Assessment procedure to identify risks (such as, but not limited to hurricanes and wildfires) and evaluate adaptation measures for exposed sites, where appropriate.	1. Climate Change Risk Assessment procedure	1. 12 months after signing the Loan Agreement or before December 2023.
		2. Adopt the Climate Change Risk Assessment procedure.	2. Evidence of adoption.	2. A part of the ESCR.
		3. Revise the measures proposed in the Emergency Response Plan ("ERP") to validate the climate change exposure risk expected for each site or sites in a specific region	3. Revised ERP measures	3. 12 months after signing the Loan Agreement or before December 2023.
		4. Adopt the revised ERP measures	4. Evidence of adopting.	4. A part of the ESCR.
1.4	Management Programs	1. Prepare a tower type specific Environmental Management Plan ("EMP") for construction and improvement works to the sites, that covers the construction and operation and maintenance ("O&M") phases and details measures and operating controls to eliminate, transfer, or mitigate each environmental and social impacts or risks.	1. Tower Type-specific EMP for the construction and improvement works to the sites.	1. 12 months after signing the Loan Agreement or before December 2023.
1.5	Organizational capacity	1. Update the ESMS's manuals and organizational chart to add the roles and responsibilities of the Compliance Team Members, related to E&S and OHS matters.	1. Updated ESMS's E&S team manuals and organizational chart	1. Before first disbursement.
1.6	Emergency Preparedness and Response	1. Develop a country-specific Emergency Response Plan ("ERP") to include: (i) specific procedures for emergency response to situations due to natural hazards (earthquakes, hurricanes, tropical storms, floods, subsidence, etc.), human conflicts (vandalism, demonstrations, or civil unrest) and technological hazards (fires, explosions, fuel leaks, hazardous product spills, and worker and supplier accidents); (ii) requirements for emergency response teams; (iii) list of emergency contacts, and communication systems or protocols; (iv) procedures for interaction with local and regional authorities on health and emergency resolution; (v) details of permanent emergency response facilities and equipment; (vi) evacuation routes and meeting points; (vii) training exercises, and drills or simulations that include other stakeholders; (viii) simulations for climate risk assessments resulting scenarios; (ix) training programs; (x) root cause analysis procedure for each major accident or fatality; and (xi) a description of the corrective actions needed to minimize the risk of recurrence.	1. Country-specific ERP.	1. Mexico, Guatemala, Nicaragua, and El Salvador within 12 months after signing the Loan Agreement or before December 2023. and remaining Torrecom markets by June 2024

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1.8	Stakeholder Engagement	1. Improve the Site Acquisition and Contract Procedures by ensuring that the following stakeholder engagement actions are included: (i) an updated identification of stakeholders, including local authorities, neighbors, and nearby communities; (ii) differentiated measures that allow the effective participation of the most vulnerable or dispossessed groups; (iii) a mechanism to guarantee that representatives of the affected community are able to express their views about the Project; (iv) details on how information is disclosed to stakeholders; (v) details on the stakeholder engagement process in these communities and how they access the grievance mechanism; (vi) procedures for regular reporting on the Company's environmental and social performance to stakeholders and the public, and (vii) mechanisms to implement and disseminate the improved Site Acquisition and Contract Procedures to all staff as part of the training plan.	1. Improved Site Acquisition and Contract Procedures.	1. 12 months after signing the Loan Agreement or before December 2023.
		2. Adopt the improved Site Acquisition and Contract Procedures.	2. Evidence of adoption.	2. As part of the ESCR.
1.9	Grievance Mechanism	1. Update the Questions, Grievances and Suggestions Procedure to ensure that the following elements are considered: (i) appoint a local community relations officer, who will attend to and follow up on complaints and suggestions, as well as report semi-annual performance indicators; (ii) set up a methodology to determine how complaints are captured, classified, evaluated, investigated and resolved; (iii) establish the follow-up and closure procedures for each claim; (iv) indicate if the EMS needs to be adapted or improved in terms of communication and information disclosure; and (v) identify communication channels to capture complaints and suggestions from neighboring individuals and organizations.	1. Updated Questions, Grievances and Suggestions Procedure.	1. 6 months after signing the Loan Agreement or before July 2023.
		2. Implement the updated Questions, Grievances and Suggestions Procedure	2. Evidence of implementation.	2. As part of the ESCR.
PS 2: Labor and Working Conditions				
2.1	Internal Grievance Mechanism	1. Update the internal grievance mechanism through a Grievance Procedure that: (i) documents internal complaints or grievances from its employees, contractors, and subcontractors, detailing how these complaints or grievances are recorded, investigated, evaluated, and the follow-up and closure or resolution process for such complaint; (ii) provides a culturally appropriate and easily accessible system at any time (e.g., a mailbox or external box with printed or digital forms to register the complaint, grievance, or inquiry); (iii) accepts anonymity and provides confidentiality and protection against retaliation for employees who use it; and (iv) does not prevent, but rather provides access to other applicable legal or administrative remedies, justified by the seriousness of the violation, according to local national labor laws or regulations.	1. Grievance Procedure.	1. 6 months after signing the Loan Agreement or before July 2023.
		2. Adopt the Grievance Procedure.	2. Evidence of implementation of the procedure.	2. As part of the ESCR.
2.2	Third parties' workers	1. Update Contractors and Subcontractors agreements by including clauses that require: (i) an evaluation of the contractors' and suppliers' E&S and OHS performance; (ii) E&S-OHS Manual and ERP (as minimal E&S instruments); and (iii) evidence of worker grievance mechanism ("WGM") disclosure for all personnel involved in Torrecor's projects.	1. Updated Contractors and Subcontractors agreements	1. 6 months after signing the Loan Agreement or before July 2023.
2.3	Supply Chain	1. Develop a Sustainable Purchasing Policy to regulate the purchase of goods (materials, equipment, etc.) and the contracting of services, which will require suppliers to comply with the Company's labor regulations (specifically the prohibition of child and forced labor, nor shall any product or service that employs them be incorporated into their business activities) and OHS and environmental requirements applicable in each country.	1. Sustainable Purchasing Policy.	1. 6 months after signing the Loan Agreement or before July 2023.

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		2. Implement the Sustainable Purchasing Policy.	2. Evidence of implementation of the policy.	2. As part of the ESCR.
PS 3: Resource Efficiency and Pollution Prevention				
3.1	Greenhouse Gases ("GHG")	1. Prepare a GHG Emissions Inventory for the operation phase of each project and each country where the Company operates, to quantify both direct emissions from fuel consumption (scope 1) and indirect emissions from electricity consumption (scope 2).	1. GHG Emissions Inventory for each project operation phase.	1. As part of the ESCR.
3.2	Waste management	1. Update the waste management contractual clauses for the Contractors and Mobile Network Operators (MNOs) service agreement, to include the obligation to segregate and manage the hazardous and non-hazardous waste.	1. Updated Contractors and MNOs service agreements	1. 6 months after signing the Loan Agreement or before July 2023.
PS 4: Community Health, Safety, and Security				
4.1	External Security Policy and Protocols	1. Ensure that the security and surveillance personnel service provider's contracts include the Company's right to: (i) conduct reasonable investigations to ensure that security personnel do not have a criminal record and have not been implicated in cases of abuse; (ii) a confirmation that all security personnel working at its facilities is registered with and certified by the competent authority; (iii) verify the details of any required training on the use of force; (iii) verify any applicable restrictions and procedures used should personnel carry firearms; and (iv) identify the details of environmental training and social awareness, including human rights, during the onboarding process and the subsequent refresher training sessions.	1. Copy of the Contract clauses with the security and surveillance companies.	1. 6 months after signing the Loan Agreement or before July 2023.
PS 5: Land Acquisition and Involuntary Resettlement				
5.1	Land acquisition	1. Update the Site Acquisition and Contract Procedures to verify, before any acquisition of land for new sites at ground level or auxiliary infrastructure, that: (i) purchasing agreements are negotiated on free-market terms and with the informed involvement of the participants, and (ii) such acquisitions do not cause the physical or economic displacement of people who, although not holding the formal ownership of property, are occupying, or exploiting it or such property provides them with access to other resources.	1. Evidence of the verifications of the conditions of the lands for the new Project sites.	1. Prior to the acquisition of land for new towers at ground level or auxiliary infrastructure.
PS 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources				
6.1	Conservation of biodiversity	1. Update the Site Acquisition and Contract Procedures to verify, before any future acquisition of land for new sites at ground level or auxiliary infrastructure, previous land use in agricultural (crops or livestock) or commercial activities and that they: (i) are not located in natural habitats, or areas of critical importance or of significant value to biodiversity; and (ii) do not affect any ecosystem services on which communities depend for their survival.	1. Evidence of the selection of land for the new Project sites.	1. Prior to the acquisition of land for new towers at ground level or auxiliary infrastructure